

SENATE BILL 40

Q4
SB 996/11 – B&T

(PRE-FILED)

2lr0892
CF HB 1301

By: ~~Senator Astle~~ Senators Astle and Garagiola

Requested: November 9, 2011

Introduced and read first time: January 11, 2012

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted with floor amendments

Read second time: March 16, 2012

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax – Machinery and Equipment – Energy Star Windows and**
3 **Doors**

4 FOR the purpose of exempting from the sales and use tax certain sales of certain
5 machinery and equipment to be used for certain purposes and certain utilities
6 used to operate the machinery or equipment; and generally relating to a sales
7 and use tax exemption for certain machinery and equipment and the utilities
8 used to operate the machinery or equipment.

9 BY adding to
10 Article – Tax – General
11 Section 11–210(e)
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2011 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article – Tax – General**

17 11–210.

18 **(E) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **(1) MACHINERY OR EQUIPMENT USED DIRECTLY AND**
2 **PREDOMINANTLY TO PRODUCE ENERGY STAR WINDOWS OR ENERGY STAR**
3 **ENTRY DOORS FOR RESIDENTIAL REAL PROPERTY; OR**

4 **(2) ELECTRICITY, FUEL, AND OTHER UTILITIES USED TO OPERATE**
5 **THAT MACHINERY OR EQUIPMENT.**

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2012.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.